



W.P.No.33380 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33380 of 2024

and

W.M.P.Nos.36162 and 36163 of 2024

M/s.Techigroup International Private Limited,
Desk Space HD 229, C20, WeWork Enam Sambhav,
G Block, Bandra Kurla Complex, Bandra (East),
Mumbai 400 051, Maharashtra.

..Petitioner

Vs.

The Deputy Commissioner of Customs, Group-6
Office of the Commissioner of Customs (Seaport)
60, Rajaji Salai,
Chennai 600 001.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari to call for the records of the respondent leading to the issuance of impugned No.84693/2021 bearing F.No.S.Misc.371/2018 Gr.6 dated 08.06.2021 issued by the respondent and quash the same as illegal, arbitrary, ultra vires.

For Petitioner : Mr.S.Giritharan

For Respondent : Mr.J.Hariskrishna,
Standing Counsel.



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ORDER

The present writ petition is filed challenging the impugned order dated 08.06.2021 on the premise that neither the Show Cause Notice nor the impugned order was served on the petitioner. It was only when the imports of other goods were restricted that the petitioner became aware of the fact that there was an impugned order dated 08.06.2021, wherein the classification of the furniture made by the petitioner was rejected. Soon thereafter, the petitioner had obtained copies of the impugned order and filed the present writ petition .

2. It is submitted by the learned counsel for the petitioner that the primary ground of challenge is that the entire order is bad inasmuch as neither the notice nor the impugned order has been served in the manner contemplated under the Customs Act.

3. To the contrary, the learned counsel for the respondent would submit that order and the notice were, in fact, served on the petitioner in accordance with the manner prescribed under Customs Act. Whether there has been valid and proper service is essentially a question of fact, which is disputed in the present case. It



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may thus not be appropriate to entertain the writ petition under Article 226 of the Constitution of India.

4. In view thereof, the petitioner is at liberty to challenge the impugned order by way of an appeal(s), if so advised, within a period of four weeks from the date of receipt of a copy of this order. If such appeal(s) is filed, the Appellate Authority shall decide as a preliminary issue the question of whether the service / notice / order was valid and proper. Thereafter, subject to the petitioner complying with the statutory conditions relating to appeal including pre-deposit, the Appellate Authority shall entertain the appeal without reference to limitation and dispose of the same within a period of three months from the date of receipt a copy of this order, on its own merits, in accordance with law.

5. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

28.11.2024

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
shk



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MOHAMMED SHAFFIQ, J.

shk

To

The Deputy Commissioner of Customs, Group-6
Office of the Commissioner of Customs (Seaport)
60, Rajaji Salai,
Chennai 600 001.

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